

11-29-06

JPW



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November 25, 2006

Commissioner for Patents
P. O. Box 1450
Alexandria, Virginia 22313-1450

Subject: Response to Office Action

Examiner: Kesha Frisby

Paper Entitled:

AMENDMENT for

APPLICATION NO. 10/796,497

SECOND LANGUAGE LEARNING

APPLICANT: NELSON A. MERRITT

is hereby forwarded in accordance with 37 CFR 1.52

Respectfully,

A handwritten signature in black ink that reads "Nelson A. Merritt". The signature is written in a cursive, flowing style.

Nelson A. Merritt